

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:)
)
COLLEGE BOOK RENTAL COMPANY LLC,) CASE NO. 12-09130-MH3-7
)
)
Debtor)

THE DEADLINE FOR FILING A TIMELY RESPONSE IS:----- 7/28/16
IF A RESPONSE IS TIMELY FILED, THE HEARING WILL BE: ----- 8/9/16
at in Courtroom 3, U.S. Customs House, 701 Broadway, Nashville, Tennessee

NOTICE OF MOTION FOR ALLOWANCE/DISALLOWANCE OF CLAIMS

Robert H. Waldschmidt, Trustee, has asked the court for the following relief:
to allow or disallow claims

YOUR RIGHTS MAY BE AFFECTED. If you do not want the court to grant the attached motion, or if you want the court to consider your views on the motion, then on or before 7/28/16, you or your attorney must:

1. File with the court your written response, answer, or objection explaining your position and one copy at:

On Line: <https://ecf.tnmb.uscourts.gov/>

In Person: US Bankruptcy Court, 701 Broadway, 1st Floor, Nashville, TN
(Monday-Friday, 8:00 a.m.-4:00 p.m.)

2. **Your written response must state that the deadline for filing responses is 7/28/16 , the date of the scheduled hearing is 8/9/16, and the motion to which you are responding is Motion to Allow/Disallow Claims.** If you want a file stamped copy returned to you, you must include an extra copy and a self-addressed, stamped envelope.

3. You must also serve a copy of your response to Robert H. Waldschmidt at one of the following:

On Line: rhw@rhwlawoffice.com

U.S. Mail: 7003 Chadwick Drive, Suite 211, P.O. Box 2828, Brentwood, TN 37024-2828

Fax: (615) 259-2179

If a timely response is filed, the hearing will be held at the time and place indicated above. **THERE WILL BE NO FURTHER NOTICE OF THE HEARING DATE.** You may check whether a timely response has been filed by calling the Clerk's office at 615-736-5584 or viewing the case on the Court's website at www.tnmb.uscourts.gov. If you receive this notice by mail, you may have three additional days in which to file a timely response under Rule 9006(f) of the Federal Rules of Bankruptcy Procedure.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

Date: 6/28/16

/s/ Robert H. Waldschmidt

ROBERT H. WALDSCHMIDT, Trustee (#4657)
7003 Chadwick Drive, Suite 211
P.O. Box 2828
Brentwood, TN 37024-2828
(615) 468-1020; (615) 259-2179 fax

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing **Notice**, together with the **Motion** and proposed **Order**, was mailed to all parties on the attached matrix, via U.S. Mail (postage prepaid), and served on counsel for Debtor and the U.S. Trustee, via the court's ECF system on 6/28/16.

/s/ Robert H. Waldschmidt
ROBERT H. WALDSCHMIDT

KRAFT CPAs PLLC
555 GREAT CIRCLE ROAD
NASHVILLE TN 37228

BAKER DONELSON BEARMAN ET AL
SUITE 800
211 COMMERCE ST
NASHVILLE, TN 37201

BRADLEY ARANT BOULT CUMMINGS LLP
PO BOX 340025
NASHVILLE, TN 37203

WEST VIRGINIA STATE TAX DEPARTMENT
PO BOX 766
CHARLESTON, WV 2532-0766

CALIFORNIA FRANCHISE TAX BOARD
BANKRUPTCY SECTION MS A340
PO BOX 2952
SACRAMENTO, CA 95812

NEW YORK STATE DEPARTMENT OF
TAXATION AND FINANCE
BANKRUPTCY SECTION
PO BOX 5300
ALBANY, NY 12205

Tennessee Department of Revenue
c/o Attorney General
P. O. Box 20207
Nashville, TN 3720-0207

Michigan Department of Treasury
Bankruptcy Unit
PO Box 30168
Lansing, MI 48909

Texas Office of Attorney General
BK-Collection Division
PO Box 12548
Austin, TX 7871-2548

RHODE ISLAND DIV OF TAXATION
ONE CAPITOL HILL, SUITE 9
PROVIDENCE, RI 0290-5814

OREGON DEPT OF REVENUE
PO BOX 14260
SALEM, OR 9730-5060

Kentucky Department of Revenue
PO Box 5222
Legal Support Branch
Frankford, KY 40202

BAKER & TAYLOR
2550 W. TYVOLA RD STE 300
CHARLOTTE, NC 28217

DOTOMI LLC
101 NORTH WACKER DR, STE 2300
CHICAGO, IL 60606

Michigan Department of Treasury
Bankruptcy Unit
PO Box 30168
Lansing, MI 48909

United Parcel Service, Inc.
King & Spalding LLP
c/o Jonathan W. Jordan
1180 Peachtree Street
Atlanta GA 30309

CBR Funding, LLC
604 Cherry Street
Helena, AR 7234-3306

Magic Valley Staffing Solutions dba MANPOWER
31G BOWLING DR
JACKSON, TN 38305

CENGAGE LEARNING INC.
SHERRARD & ROE PLC
ATTN: MICHAEL ABELOW
150 THIRD AVE S, STE 1100
NASHVILLE TN

PEARSON EDUCATION INC.
%SHERRARD & ROE PLC
ATTN: MICHAEL ABELOW
150 THIRD AVE S, STE 1100
NASHVILLE TN

John Wiley & Sons, Inc.
c/o Michael G. Abelow
Sherrard & Roe, PLC
150 3rd Avenue South, Suite 1100
Nashville, TN 37201

Elsevier LTD.
c/o Michael G. Abelow
Sherrard & Roe, PLC
150 3rd Avenue South, Suite 1100
Nashville, TN 37201

INGRAM BOOK GROUP INC
ONE INGRAM BLVD MS #529
LA VERGNE, TN 37086

Bass, Berry & Sims PLC
Attn: Linda McCampbell
150 Third Avenue South, Suite 2800
Nashville, TN 37201

BLACKROCK ESTATE, Eva M. Lemeh, Trustee
Bankruptcy Estate of BLACKROCK INVESTMEN
4300 Kings Lane
Nashville, TN 37218

Bookoodles ESTATE, Jeanne Burton Trustee
c/o Jeanne Ann Burton, Trustee
Case No.: 312-10595-MH-7
95 White Bridge Road, Ste 512
Nashville, TN 37205

Griffin, David B.
c/o Joseph A. Kelly, Esq.
Frost Brown Todd LLC
150 3rd Avenue S., Suite 1900
Nashville, TN 37201

Griffin, Roxanna
c/o Joseph A. Kelly, Esq.
Frost Brown Todd LLC
150 3rd Avenue S., Suite 1900
Nashville, TN 37201

NEW YORK STATE DEPARTMENT OF
TAXATION AND FINANCE
BANKRUPTCY SECTION
PO BOX 5300
ALBANY, NY 12205

SE Campus Books Estate, D Rogers Trustee
c/o David G. Rogers, Trustee
7100 Executive Center Drive #120
Brentwood, TN 37027

Cabling Concepts, Susan Limor Trustee
c/o Susan R. Limor, Trustee for Cabling
2814 Dogwood Place
Nashville, TN 37204

BMC GROUP VDR LLC
P O BOX 748225
LOS ANGELES, CA 9007-8225

MCGRAW HILL COMPANIES, INC.
%SHERRARD & ROE PLC
ATTN: MICHAEL ABELOW
150 THIRD AVE S, STE 1100
NASHVILLE TN

WEST VIRGINIA STATE TAX DEPARTMENT
PO BOX 766
CHARLESTON, WV 2532-0766

Cooper Container II Corporation
c/o Donnie Cooper
P.O. Box 730
195 Durham Drive
Maynardville, TN 37807

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:

COLLEGE BOOK RENTAL COMPANY LLC,

Debtor

)
)
)
)
)

CASE NO. 12-09130-MH3-7

**CHAPTER 7 TRUSTEE'S MOTION FOR ALLOWANCE
OR DISALLOWANCE OF CLAIMS**

Comes now the Chapter 7 Trustee, Robert H. Waldschmidt, and makes the following recommendation for allowance/disallowance of claims in this proceeding. The trustee would state that all claims filed against this Chapter 7 bankruptcy estate prior to the claims bar deadline of 12/23/13, were reviewed by the trustee on 6/22/16, and are included in his recommendation of claims, as set forth in Exhibit A to this motion, which identifies all filed claims, and recommends the amount to be allowed in the "Amount Allowed" column. If the amount in the right column is less than the amount of the filed claim, the trustee is recommending the allowance of a lesser amount for the reasons set forth in the "Claim Memo" under the listed claim; if the amount is zero (\$0.00), the trustee is recommending disallowance of said claim in full for the stated reasons. Any claims asserted but not filed, or not reflected on Exhibit A, will be disallowed, excluding trustee's fees or other professional fees for services rendered on behalf of the trustee.

The status of claims, including requests (or expected requests) for unpaid Chapter 7 & 11 administrative fees or expenses, and other priority claims under §507, may be summarized as follows:

SEE ATTACHED EXHIBIT A FOR PROPOSED DISTRIBUTION

The trustee files this motion and recommendation pursuant to his duties under 11 U.S.C. §704(5). All recommendations are subject to review by the Court, and this pleading should not be deemed a final determination as to the allowance or disallowance of any claim.

By signature below, the trustee declares that the reasons set forth in the attached exhibit are valid grounds for disallowance of claims.

WHEREFORE, TRUSTEE PRAYS for the entry of an order allowing/disallowing the above-referenced claims, or reducing the amount of said claims as set forth in the attached Exhibit A, and for such other and further general relief as is just.

DATED: 6/28/16

RESPECTFULLY SUBMITTED,
/s/ Robert H. Waldschmidt
ROBERT H. WALDSCHMIDT, #4657
Trustee
7003 Chadwick Drive, Suite 211
P.O. Box 2828
Brentwood, TN 37024-2828
(615) 468-1020; (615) 259-2179 fax
rhw@rhwlawoffice.com

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE

IN RE:)
)
COLLEGE BOOK RENTAL COMPANY LLC,) CASE NO. 12-09130-MH3-7
)
)
Debtor)

ORDER ALLOWING/DISALLOWING CLAIMS

This matter is before the court upon the trustee's motion to allow/disallow claims. It appearing to the court that no objections have been filed to the trustee's recommendations, and that the remaining claimants have not responded to or raised any objections to the recommendations by the trustee, and for other cause to the court shown;

IT IS HEREBY ORDERED that the claims in this proceeding be, and are hereby ALLOWED, DISALLOWED or REDUCED, as set forth in the attached Exhibit A.

IT IS FURTHER ORDERED that this order shall be deemed a final determination as to the allowance/disallowance of all claims in this proceeding, other than claims for trustee fees or other professional fees for services rendered on behalf of the trustee.

This order was signed and entered electronically as indicated at the top of the first page.

APPROVED FOR ENTRY:

/s/ Robert H. Waldschmidt
ROBERT H. WALDSCHMIDT, #4657
Trustee
7003 Chadwick Drive, Suite 211
P.O. Box 2828
Brentwood, TN 37024-2828
(615) 468-1020; (615) 259-2179 fax
rhw@rhwlawoffice.com

CLAIM ANALYSIS REPORT

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining
	ROBERT H. WALDSCHMIDT 7003 Chadwick Drive, Suite 211 Brentwood TN 37024-2828	03/03/2014	Trustee Compensation	Allowed	2100-000	\$0.00	\$28,854.64	\$17,312.78	\$0.00	\$0.00	\$0.00	\$17,312.78

Claim Notes: ALLOW-CH7 ADMIN
(TOTAL FUNDS RECEIVED/DISB REDUCED BY \$108,357.57---FUNDS FROM CH11, IN WHICH TRUSTEE DOES NOT SEEK A CH 7 TRUSTEE FEE)
ALLOWED AMOUNT OF \$17,312.78 REPRESENTS 60% OF TRUSTEE FEE BEING SOUGHT AT INTERIM DISTRIBUTION IN JUNE 2016

MED	BAKER DONELSON BEARMAN ET AL SUITE 800 211 COMMERCE ST NASHVILLE TN 37201	05/28/2015	Arbitrator/Mediator for Trustee Fees	Allowed	3721-000	\$0.00	\$4,232.00	\$4,232.00	\$4,232.00	\$0.00	\$0.00	\$0.00
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Claim Notes: MEDIATION/ARBITRATION FEE
PAID IN FULL

RHW E	ROBERT H WALDSCHMIDT	04/07/2014	Attorney for Trustee Expenses (Trustee Firm)	Allowed	3120-000	\$0.00	\$2,600.90	\$2,600.90	\$2,224.46	\$0.00	\$0.00	\$376.44
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Claim Notes: ALLOW-CH 7 ADMIN

RHW F	ROBERT H WALDSCHMIDT	04/07/2014	Attorney for Trustee Fees (Trustee Firm)	Allowed	3110-000	\$0.00	\$143,108.00	\$143,108.00	\$126,156.00	\$0.00	\$0.00	\$16,952.00
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Claim Notes: ALLOW-CH 7 ADMIN

USBC	U.S. BANKRUPTCY COURT CLERK 701 BROADWAY, ROOM 170 CUSTOMS HOUSE NASHVILLE TN 37203	06/23/2016	Clerk of the Court Costs (includes adversary and other filing fees)	Allowed	2700-000	\$0.00	\$293.00	\$293.00	\$0.00	\$0.00	\$0.00	\$293.00
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Claim Notes: ALLOW-CH 7 ADMIN
Adversary case 3:14ap90006. Complaint by ROBERT H. WALDSCHMIDT against DOTOMI LLC, KSQUARED DESIGNS LLC, APREMIO CONSULTING INC., Community Financial Services Bank, INGRAM CONTENT GROUP INC.. Fee Amount is \$293.00.

CLAIM ANALYSIS REPORT

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Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining
BABCE	BRADLEY ARANT BOULT CUMMINGS LLP PO BOX 340025 NASHVILLE TN 37203	12/22/2014	Attorney for Trustee Expenses (Other Firm)	Allowed	3220-000	\$0.00	\$2,176.48	\$2,176.48	\$2,176.48	\$0.00	\$0.00	\$0.00

Claim Notes: ALLOW-CH 7 ADMIN

BABCF	BRADLEY ARANT BOULT CUMMINGS LLP PO BOX 340025 1600 DIVISION STREET SUITE 700 NASHVILLE TN 37203	12/22/2014	Attorney for Trustee Fees (Other Firm)	Allowed	3210-000	\$0.00	\$153,364.50	\$159,364.50	\$159,364.50	\$0.00	\$0.00	\$159,364.50
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Claim Notes: ALLOW-CH 7 ADMIN

KCPAE	KRAFT CPAS PLLC	11/21/2013	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$616.00	\$616.00	\$616.00	\$0.00	\$0.00	\$0.00
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Claim Notes: ALLOW-CH 7 ADMIN

KCPAF	KRAFT CPAS PLLC 555 GREAT CIRCLE RD NASHVILLE TN 37228	11/21/2013	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$37,411.75	\$37,411.75	\$37,411.75	\$0.00	\$0.00	\$0.00
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Claim Notes: ALLOW-CH 7 ADMIN

1	BAKER & TAYLOR 2550 W. TYVOLA RD STE 300 CHARLOTTE NC 28217	11/02/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$19,178,012.00	\$9,671,374.34	\$0.00	\$0.00	\$0.00	\$9,671,374.34
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Claim Notes: ALLOW AS UNSECURED IN THE AMOUNT OF \$9,671,374.34 PER AGREED ORDER OF 2/17/16

2	DOTOMI LLC 101 NORTH WACKER DR, STE 2300 CHICAGO IL 60606	11/20/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$22,766.22	\$22,766.22	\$0.00	\$0.00	\$0.00	\$22,766.22
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Claim Notes: ALLOW-UNSECURED

CLAIM ANALYSIS REPORT

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Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remainin g
3A	TENNESSEE DEPARTMENT OF REVENUE c/o Attorney General P. O. Box 20207 Nashville TN 37202-0207	01/10/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$3,350.28	\$3,350.28	\$0.00	\$0.00	\$0.00	\$3,350.28

Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)
BUSINESS COUNTY TAX

3B	TENNESSEE DEPARTMENT OF REVENUE c/o Attorney General P. O. Box 20207 Nashville TN 37202-0207	01/10/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$375.00	\$375.00	\$0.00	\$0.00	\$0.00	\$375.00
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Claim Notes: ALLOW-UNSECURED

4	MICHIGAN DEPARTMENT OF TREASURY Bankruptcy Unit PO Box 30168 Lansing MI 48909	01/17/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$204.76	\$204.76	\$0.00	\$0.00	\$0.00	\$204.76
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

5	MICHIGAN DEPARTMENT OF TREASURY Bankruptcy Unit PO Box 30168 Lansing MI 48909	01/17/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$50.05	\$50.05	\$0.00	\$0.00	\$0.00	\$50.05
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Claim Notes: ALLOW-UNSECURED

6A	TEXAS OFFICE OF ATTORNEY GENERAL BK-Collection Division PO Box 12548 Austin TX 78711-2548	01/23/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$6,665.28	\$6,665.28	\$0.00	\$0.00	\$0.00	\$6,665.28
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

CLAIM ANALYSIS REPORT

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Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remainin g
6B	TEXAS OFFICE OF ATTORNEY GENERAL	06/23/2016	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$654.91	\$654.91	\$0.00	\$0.00	\$0.00	\$654.91

Claim Notes: ALLOW-UNSECURED

7	UNITED PARCEL SERVICE, INC. King & Spalding LLP c/o Jonathan W. Jordan 1180 Peachtree Street Georg 30309	01/24/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$638,988.91	\$638,988.91	\$0.00	\$0.00	\$0.00	\$638,988.91
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Claim Notes: ALLOW-UNSECURED

8A	TENNESSEE DEPARTMENT OF REVENUE c/o Attorney General P. O. Box 20207 Nashville TN 37202-0207	02/01/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$3,158.36	\$3,158.36	\$0.00	\$0.00	\$0.00	\$3,158.36
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)
FRANCHISE EXCISE TAX

8B	TENNESSEE DEPARTMENT OF REVENUE c/o Attorney General P. O. Box 20207 Nashville TN 37202-0207	02/01/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$386.50	\$386.50	\$0.00	\$0.00	\$0.00	\$386.50
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Claim Notes: ALLOW-UNSECURED

9A	KENTUCKY DEPARTMENT OF REVENUE Legal Branch-Bankruptcy Section Attn: Michael Hornback P.O. Box 5222 Frankfort KY 40602	02/13/2013	Claims of Governmental Units	Disallowed	5800-000	\$0.00	\$2,202.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-SUPERSEDED BY 9C

CLAIM ANALYSIS REPORT

Page No: 5

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining
9B	KENTUCKY DEPARTMENT OF REVENUE Legal Branch-Bankruptcy Section Attn: Michael Hornback P.O. Box 5222 Frankfort KY 40602	02/13/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$3,540.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: DISALLOW-SUPERSEDED BY 9D

9C	KENTUCKY DEPARTMENT OF REVENUE PO Box 5222 Legal Support Branch Frankford KY 40202	06/20/2016	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$2,332.27	\$2,332.27	\$0.00	\$0.00	\$0.00	\$2,332.27
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

9D	KENTUCKY DEPARTMENT OF REVENUE	06/20/2016	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$3,667.62	\$3,667.62	\$0.00	\$0.00	\$0.00	\$3,667.62
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Claim Notes: ALLOW-UNSECURED

10	CBR FUNDING, LLC 604 Cherry Street Helena AR 72342-3306	02/14/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$7,586,202.47	\$7,586,202.47	\$0.00	\$0.00	\$0.00	\$7,586,202.47
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Claim Notes: ALLOW-UNSECURED (CLAIM IS FOR BANK NOTES ACQUIRED BY CLAIMANTS)

11	MAGIC VALLEY STAFFING SOULUTIONS DBA MANPOWER 31G BOWLING DR JACKSON TN 38305	02/19/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$8,093.67	\$8,093.67	\$0.00	\$0.00	\$0.00	\$8,093.67
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Claim Notes: ALLOW-UNSECURED (PRIORITY STATUS NOT APPROPRIATE - TEMPORARY SERVICE & OUTSIDE 180 DAYS)

CLAIM ANALYSIS REPORT

Page No: 6

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remainin g
12	CENGAGE LEARNING INC. SHERRARD & ROE PLC ATTN: MICHAEL ABELOW 150 THIRD AVE S, STE 1100 NASHVILLE TN	02/25/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$13,200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: DISALLOW-NO PECUNIARY LOSS FOR ALLEGED TRADEMARK INFRINGEMENT (ANY STATUTORY CLAIM FOR PENALTIES WOULD ONLY BE ALLOWED AS A SUBORDINATED CLAIM UNDER §726(a)(4))

13	PEARSON EDUCATION INC. %SHERRARD & ROE PLC ATTN: MICHAEL ABELOW 150 THIRD AVE S, STE 1100 NASHVILLE TN	02/25/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$19,950,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-NO PECUNIARY LOSS FOR ALLEGED TRADEMARK INFRINGEMENT (ANY STATUTORY CLAIM FOR PENALTIES WOULD ONLY BE ALLOWED AS A SUBORDINATED CLAIM UNDER §726(a)(4))

14	JOHN WILEY & SONS, INC. c/o Michael G. Abelow Sherrard & Roe, PLC 150 3rd Avenue South, Suite 1100 Nashville TN 37201	02/25/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-NO PECUNIARY LOSS FOR ALLEGED TRADEMARK INFRINGEMENT (ANY STATUTORY CLAIM FOR PENALTIES WOULD ONLY BE ALLOWED AS A SUBORDINATED CLAIM UNDER §726(a)(4))

15	ELSEVIER LTD. c/o Michael G. Abelow Sherrard & Roe, PLC 150 3rd Avenue South, Suite 1100 Nashville TN 37201	02/25/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$450,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-NO PECUNIARY LOSS FOR ALLEGED TRADEMARK INFRINGEMENT (ANY STATUTORY CLAIM FOR PENALTIES WOULD ONLY BE ALLOWED AS A SUBORDINATED CLAIM UNDER §726(a)(4))

CLAIM ANALYSIS REPORT

Page No: 7

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining
16	INGRAM BOOK GROUP INC ONE INGRAM BLVD MS #529 LA VERGNE TN 37086	02/25/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$884,574.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: ALLOW-UNSECURED

17	BASS, BERRY & SIMS PLC Attn: Linda McCampbell 150 Third Avenue South, Suite 2800 Nashville TN 37201	02/26/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,737.50	\$1,737.50	\$0.00	\$0.00	\$0.00	\$1,737.50
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Claim Notes: ALLOW-UNSECURED

18	BLACKROCK ESTATE, EVA M. LEMEH, TRUSTEE Bankruptcy Estate of BLACKROCK INVESTMEN 4300 Kings Lane Nashville TN 37218	02/28/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-CBR CLAIM ALLOWED AND PAID IN BLACKROCK CASE

19	BOOKOODLES ESTATE, JEANNE BURTON TRUSTEE c/o Jeanne Ann Burton, Trustee Case No.: 312-10595-MH-7 95 White Bridge Road, Ste 512 Nashville TN 37205	02/28/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$2,168,405.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-CLAIM IS BASED ON INTER-COMPANY CASH TRANSFERS WITHOUT CONSIDERTION OF BOOK TRANSFERS

20	GRIFFIN, DAVID B. c/o Joseph A. Kelly, Esq. Frost Brown Todd LLC 150 3rd Avenue S., Suite 1900 Nashville TN 37201	02/28/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$7,586,202.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW PER ORDER 3/12/15

CLAIM ANALYSIS REPORT

Page No: 8

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remainin g
21	GRIFFIN, ROXANNA c/o Joseph A. Kelly, Esq. Frost Brown Todd LLC 150 3rd Avenue S., Suite 1900 Nashville TN 37201	02/28/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$7,586,202.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: DISALLOW PER ORDER 3/12/15

22	GRIFFIN, DAVID B. c/o Joseph A. Kelly, Esq. Frost Brown Todd LLC 150 3rd Avenue S., Suite 1900 Nashville TN 37201	02/28/2013	Subordinated General Unsecured (Equitably or consensually subordinated)	Allowed	7400-000	\$0.00	\$19,178,012.00	\$19,178,012.00	\$0.00	\$0.00	\$0.00	19,178,012.00
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ALLOW-SUBORDINATED; ONLY PAID IF BAKER & TAYLOR (CLAIM #1) PAID IN FULL

23	SE CAMPUS BOOKS ESTATE, D ROGERS TRUSTEE c/o David G. Rogers, Trustee 7100 Executive Center Drive #120 Brentwood TN 37027	02/28/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-CANNOT BE DOCUMENTED OR QUANTIFIED-INTERCOMPANY TRANSFERS

24	CABLING CONCEPTS, SUSAN LIMOR TRUSTEE c/o Susan R. Limor, Trustee for Cabling 2814 Dogwood Place Nashville TN 37204	02/28/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-CANNOT BE DOCUMENTED OR QUANTIFIED-INTERCOMPANY TRANSFERS

CLAIM ANALYSIS REPORT

Page No: 9

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remainin g
25	BMC GROUP VDR LLC P O BOX 748225 LOS ANGELES CA 90074-8225	03/11/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,613.44	\$1,613.44	\$0.00	\$0.00	\$0.00	\$1,613.44

Claim Notes: ALLOW-UNSECURED

26	OREGON DEPT OF REVENUE PO BOX 14260 SALEM OR 97309-5060	03/26/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$160.98	\$160.98	\$0.00	\$0.00	\$0.00	\$160.98
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

27	RHODE ISLAND DIV OF TAXATION ONE CAPITOL HILL, SUITE 9 PROVIDENCE RI 02908-5814	03/28/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

28	MCGRAW HILL COMPANIES, INC. %SHERRARD & ROE PLC ATTN: MICHAEL ABELOW 150 THIRD AVE S, STE 1100 NASHVILLE TN	04/09/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$37,200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-SUPERSEDED BY #35

29A	WEST VIRGINIA STATE TAX DEPARTMENT PO BOX 766 CHARLESTON WV 25323-0766	05/14/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$52.20	\$52.20	\$0.00	\$0.00	\$0.00	\$52.20
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

29B	WEST VIRGINIA STATE TAX DEPARTMENT PO BOX 766 CHARLESTON WV 25323-0766	05/14/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1.25	\$1.25	\$0.00	\$0.00	\$0.00	\$1.25
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Claim Notes: ALLOW-UNSECURED

CLAIM ANALYSIS REPORT

Page No: 10

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remainin g
30	COOPER CONTAINER II CORPORATION c/o Donnie Cooper P.O. Box 730 195 Durham Drive Maynardville TN 37807	09/04/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$20,232.45	\$20,232.45	\$0.00	\$0.00	\$0.00	\$20,232.45

Claim Notes: ALLOW-UNSECURED

31A	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205	12/16/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$187.10	\$187.10	\$0.00	\$0.00	\$0.00	\$187.10
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

31B	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205	12/16/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$108.70	\$108.70	\$0.00	\$0.00	\$0.00	\$108.70
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Claim Notes: ALLOW-UNSECURED

32A	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205	12/16/2013	Claims of Governmental Units	Disallowed	5800-000	\$0.00	\$187.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-DUPLICATE OF #31A

32B	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205	12/16/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$108.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-DUPLICATE OF #31B

CLAIM ANALYSIS REPORT

Page No: 11

Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining
33A	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205	12/16/2013	Claims of Governmental Units	Disallowed	5800-000	\$0.00	\$187.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: DISALLOW-DUPLICATE OF #31A

33B	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205	12/16/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$108.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-DUPLICATE OF #31B

34	UNITED STATES TRUSTEE 701 Broadway, Suite 318 Nashville TN 37203	12/17/2013	U.S. Trustee Quarterly Fees	Allowed	2950-000	\$0.00	\$8,125.00	\$8,125.00	\$0.00	\$0.00	\$0.00	\$8,125.00
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Claim Notes: ALLOW-CH 7 ADMIN

35	MCGRAW HILL GLOBAL EDUCATION HOLDINGS, LLC	12/23/2013	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$37,200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DISALLOW-NO PECUNIARY LOSS FOR ALLEGED TRADEMARK INFRINGEMENT (ANY STATUTORY CLAIM FOR PENALTIES WOULD ONLY BE ALLOWED AS A SUBORDINATED CLAIM UNDER §726(a)(4))

36	CALIFORNIA FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 FRANCHISE TAX BOARD PO BOX 2952 SACRAMENTO CA 95812-2952	03/07/2014	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
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Claim Notes: ALLOW-PRIORITY TAX CLAIM §507(a)(8)

CLAIM ANALYSIS REPORT

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Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining
37	CALIFORNIA FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	04/14/2014	Claims of Governmental Units	Disallowed	5800-000	\$0.00	\$4,629.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: DISALLOW-CBR DID NOT OPERATE IN 2014

174,775,946.46 \$37,527,416.67 \$332,181.19 \$0.00 \$0.00 37,354,599.98

CLAIM ANALYSIS REPORT

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Case No. 12-09130-MH3-7
Case Name: COLLEGE BOOK RENTAL COMPANY LLC
Taxpayer ID #: 26-4482431
Claims Bar Date: 12/23/2013

Trustee Name: Robert H. Waldschmidt
Date: 6/24/2016

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Expenses (Other Firm)	\$616.00	\$616.00	\$616.00	\$0.00	\$0.00	\$0.00
Accountant for Trustee Fees (Other Firm)	\$37,411.75	\$37,411.75	\$37,411.75	\$0.00	\$0.00	\$0.00
Arbitrator/Mediator for Trustee Fees	\$4,232.00	\$4,232.00	\$4,232.00	\$0.00	\$0.00	\$0.00
Attorney for Trustee Expenses (Other Firm)	\$2,176.48	\$2,176.48	\$2,176.48	\$0.00	\$0.00	\$0.00
Attorney for Trustee Expenses (Trustee Firm)	\$2,600.90	\$2,600.90	\$2,224.46	\$0.00	\$0.00	\$376.44
Attorney for Trustee Fees (Other Firm)	\$153,364.50	\$159,364.50	\$159,364.50	\$0.00	\$0.00	\$159,364.50
Attorney for Trustee Fees (Trustee Firm)	\$143,108.00	\$143,108.00	\$126,156.00	\$0.00	\$0.00	\$16,952.00
Claims of Governmental Units	\$25,116.95	\$17,911.23	\$0.00	\$0.00	\$0.00	\$17,911.23
Clerk of the Court Costs (includes adversary and other filing fees)	\$293.00	\$293.00	\$0.00	\$0.00	\$0.00	\$293.00
General Unsecured § 726(a)(2)	\$155,192,035.24	\$17,956,253.03	\$0.00	\$0.00	\$0.00	\$17,956,253.03
Subordinated General Unsecured (Equitably or consensually subordinated)	\$19,178,012.00	\$19,178,012.00	\$0.00	\$0.00	\$0.00	\$19,178,012.00
Trustee Compensation	\$28,854.64	\$17,312.78	\$0.00	\$0.00	\$0.00	\$17,312.78
U.S. Trustee Quarterly Fees	\$8,125.00	\$8,125.00	\$0.00	\$0.00	\$0.00	\$8,125.00